



Davis County Utah Assessor's Office

**P.O. Box 618
Farmington, UT 84025
(801) 451-3249**

James B. Ivie

Davis County Assessor

Cary Liston

Chief Deputy Assessor

Subject: 2010 Personal Property Taxes

03/15/2010

PLEASE NOTIFY US IMMEDIATELY if your business did not materialize, you are no longer in business, you have moved out of Davis County or if any extenuating circumstances cause you to question whether you should file this form. Please call (801) 451-3249. We appreciate your response and are available to answer your questions.

Dear Taxpayer:

Enclosed is your 2010 Signed Statement of Personal Property and Tax Notice. Personal Property business taxes are assessed and collected yearly by each County Assessor in Utah. Taxable Personal Property is defined as tangible property not included within the meaning of the terms "real estate" or "improvements."

The responsibility for business taxes is a personal obligation of the business owner. Utah Code 59-2-1302-4b requires each business owner to file a yearly statement with the Assessor's Office, listing all taxable personal property owned, possessed or controlled as of January 1 of the current year (including technicians' tools). Note: All businesses are subject to State Audit.

The Personal Property Signed Statement is designed to be self-assessing. The taxpayer lists all taxable personal property on Schedule B (found on back of this letter) by category, year of acquisition & cost (to include shipping, handling, sales tax & installation). Using the tables provided, each taxpayer calculates the taxable value and tax due. Line 2 on front page is for supplies on hand as of January 1 at 12:00 noon. Return your paperwork with check made to "Davis County Assessor". In subsequent years, the paperwork provided to the taxpayer will list all previously reported property. If you qualify for the exemption, Schedule B must be completed and returned with the Personal Property Statement by May 17, 2010. Both sections of that Statement must be completed and signed. Do not return a check if you qualify for the exemption. If you qualify and sign for the \$3800 exemption and send a check to cover the taxes, your check will not be returned but will be processed.

Taxpayers may request their business taxes be attached to real property they own in Davis County. Requests should be in writing, indicating the appropriate land serial number. Note: Personal Property taxes are due in Davis County on May 17 for 2010. (59-2-1302-4b) "tax shall bear interest from the date of delinquency at a rate which is 600 basis points (6%) above the 'Federal Discount Rate' as of the preceding January 1." Interest will accrue from due date on Personal Property taxes attached to real property and paid in November, 2010. Appeal date is 30 days from date of original mailing.

CHECKLIST: ☐ Sign & date Tax Statement; include contact phone #
☐ **Include Schedule B** showing all personal property used by the business as of January 1, 2010.
☐ Include check for taxes if not applying for \$3800 exemption.
☐ Notify in writing if business closed (tax due if closed after 1/1/10), ownership or address change
☐ Completed leased or rented equipment section on back of Personal Property Statement.

Pertinent Code Citations for Personal Property Assessment:

APPEAL: 59-2-1005(2) To: Clerk of the Board of Equalization, Davis County Tax Administration, P.O. Box 618 Farmington, UT 84025 within 30 days of original mailing date. For application call (801) 451-3329.

PENALTY: 59-2-307 "Any person who willfully refuses: (a) to make the statement required by Section 59-2-307, (b) to make and subscribe the Statement of Personal Property with respect to name and place of residence, or (c) to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due, but not less than \$100 for each failure to file a signed and completed statement."

WE HAVE TRAINED STAFF AVAILABLE TO ASSIST ANYONE WHO NEEDS HELP COMPLETING THE PERSONAL PROPERTY STATEMENT. TELEPHONE INQUIRIES ARE WELCOME AT (801) 451-3249. TDD (801) 451-3228 FOR HEARING IMPAIRED.

**OFFICE OF THE DAVIS COUNTY ASSESSOR - P.O. BOX 618 (28 E State St #117) Farmington UT 84025
DUE: May 17, 2010 (U.S. Postmark accepted)**